

ESSB 6143 - H AMD TO H AMD (H-5614.2/10) 1554

By Representative Hasegawa

NOT ADOPTED 3/08/2010

1 On page 99, after line 30 of the amendment, insert the following:

2 "(14)(a) The term includes the sale of or charge made for the
3 following services:

4 (i) Accounting, auditing, tax preparation, bookkeeping, payroll,
5 and other related services.

6 (ii) Agent and management services for artists, athletes,
7 entertainers, and other public figures.

8 (iii) Attorney services, paralegal services, arbitration and
9 conciliation services, mediation product services, legal research
10 services, and court reporting services.

11 (iv) Business support services including but not limited to:
12 Document preparation services, telephone call telephone answering
13 services, telemarketing services, debt collection services,
14 repossession services, and court reporting and stenotype services.

15 (v) Computer systems design and related services including but not
16 limited to: Computer systems design services, computer facilities
17 management services, other computer facilities management services,
18 and other computer related services (such as computer disaster
19 recovery services and software installation services). Computer
20 systems design and related services do not include custom computer
21 programming services.

22 (vi) Data processing, hosting, and related services including but
23 not limited to: Application hosting services, application service
24 provider services, automated data processing services, computer input
25 preparation services, computer time rental services, data entry
26 services, media streaming services, optical scanning services, and web
27 hosting services.

1 (vii) Facilities support services.

2 (viii) Investment advice services including but not limited to:
3 Financial investment advice services, financial planning services,
4 investment advice consulting services, and investment advisory
5 services.

6 (ix) Management, scientific, and technical consulting services
7 including but not limited to: Administrative management and general
8 management services (such as business consulting services, medical
9 office management services, site location consulting services,
10 strategic planning consulting services, and financial management
11 consulting services), human resources consulting services (such as
12 actuarial consulting services, benefit consulting services, employee
13 benefit consulting services, human resource consulting services, labor
14 relations consulting services, and personnel management consulting
15 services), marketing consulting services (such as customer service
16 management consulting services, marketing consulting services, and
17 sales management consulting services), process, physical distribution,
18 and logistics consulting services (such as efficiency management
19 consulting services, freight traffic consulting services, inventory
20 planning and control management consulting services, operations
21 research consulting services, and transportation management consulting
22 services), environmental consulting services (such as sanitation
23 consulting services and site remediation services), and other
24 scientific and technical consulting services (such as agricultural
25 consulting services, chemical consulting services, economic consulting
26 services, energy consulting services, hydrology consulting services,
27 livestock breeding consulting services, and security consulting
28 services).

29 (x) Marketing research and public opinion polling services.

30 (xi) Office administrative services including but not limited to:
31 Business management services, executive management services, hotel
32 management services, and office management services.

33 (xii) Parking lot management services.

34 (xiii) Promoting services for performing arts, sporting, and

1 similar events.

2 (xiv) Public relations services including but not limited to:
3 Lobbying services, political consulting services, and other public
4 relations consulting services.

5 (xv) Scientific research and development services including but
6 not limited to research and development in the physical, engineering,
7 and life sciences (such as agriculture, bacteriological,
8 biotechnology, chemical, life sciences, and physical science research
9 and development laboratories or services) and research and development
10 in the social sciences and humanities (such as archaeological,
11 behavioral, cognitive, economic, language, and learning research or
12 development services).

13 (xvi) Software publishing support services.

14 (xvii) The following professional, scientific, and technical
15 services not otherwise included within the definition of selected
16 business service: Business brokers except real estate brokers,
17 commodity inspection services, consumer credit counseling services,
18 consumer credit repair services, estate assessment services,
19 handwriting analysis services, handwriting expert services, marine
20 surveyor services, meteorological services, outplacement services,
21 patent broker services, electric transmission or gas line visual
22 inspection services, pipeline inspection services, power line visual
23 inspection services, quantity surveyor services, and weather
24 forecasting services.

25 (b) A person may apply to the department, in a form and manner
26 required by the department, for fifty percent of state and local sales
27 taxes paid on the services subject to tax under this subsection (14)."

28
29 Beginning on page 141, line 4 of the amendment, strike all of Part

30 XIX

EFFECT: Extends sales taxes to a number of services provided to
business clients. Allows taxpayers to seek a refund for 50 percent
of the sales tax paid. Eliminates the B&O surtax.

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